

**Exhibit 2**

**Disputed Property Tax Claims**

Ref #	Name of Claimant	Proof of Claim No. to be Disallowed and Expunged	Schedule of Satisfied Claims to be Disallowed and Expunged						Debtors' Estimated Allowed Amount	Reason for Proposed Disallowance
			Asserted 502(b)(9) Administrative Priority Claim Amount	Asserted Administrative Priority Claim Amount	Asserted Secured Claim Amount	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	Asserted Total Claim Amount		
2.	COUNTY OF LEXINGTON	8383	-	-	\$25,088.62	-	\$25,088.62	\$0.00	The Claim asserts amounts owed subsequent to the termination of the corresponding lease	
4.	KING COUNTY TREASURY	11206	-	-	\$22,533.47	-	\$22,533.47	\$0.00	All asserted amounts are either paid / satisfied or relate to properties which are not a part of the Sears Estate	
5.	LEE COUNTY TAX COLLECTOR	19900	-	-	\$4,152.21	-	\$4,152.21	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.	
6.	MIAMI-DADE COUNTY TAX COLLECTOR	7737	-	-	\$1,090.98	-	\$1,090.98	\$0.00	The Claim refers to a property which is not a part of the Sears Estate	
7.	MONTGOMERY COUNTY	19910	-	-	\$3,735.84	-	\$3,735.84	\$0.00	The Claim refers to a property which is not a part of the Sears Estate	
8.	PALM BEACH COUNTY TAX COLLECTOR	11359	-	-	\$26,159.12	-	\$26,159.12	\$0.00	The Claim was satisfied and/or released, as associated contract was assumed and assigned to Transform Holdco LLC.	
9.	Washoe County Treasurer	28217	-	-	-	\$7,654.28	\$7,654.28	\$0.00	The Claim was satisfied and/or released, as a portion of the claim has been paid and the associated contract was assumed and assigned to Transform Holdco LLC for the remaining amount	